

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Marion Community Schools (2865)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$13,312,825	\$13,475,972	\$13,244,345	\$13,388,990	0.1%	1.1%
Group Health Insurance	222	\$2,942,828	\$2,673,041	\$2,773,705	\$2,597,916	-3.1%	-6.3%
Non - Certified Salaries	120	\$2,726,297	\$2,602,347	\$2,246,010	\$1,724,743	-10.8%	-23.2%
Social Security Certified	212	\$978,554	\$978,937	\$995,198	\$1,005,163	0.7%	1.0%
Teacher Retirement Fund, After 7-1-95	216	\$693,224	\$947,170	\$898,264	\$944,962	8.1%	5.2%
Operational Supplies	611	\$735,249	\$727,823	\$499,079	\$685,584	-1.7%	37.4%
Licensed Employees	135	\$238,329	\$93,686	\$429,227	\$425,449	15.6%	-0.9%
Other Group Insurance Authorized by Statute	224	\$266,216	\$247,675	\$286,587	\$291,341	2.3%	1.7%
Content	747	\$322,193	\$544,545	\$401,712	\$282,171	-3.3%	-29.8%
Textbooks	630	\$784,463	\$252,796	\$385,075	\$271,707	-23.3%	-29.4%
Other Employee Benefits	241 - 290	\$307,033	\$273,228	\$270,016	\$261,179	-4.0%	-3.3%
Other Professional and Technical Services	319	\$59,822	\$142,412	\$154,356	\$242,371	41.9%	57.0%
Instructional Programs Improvement Services	312	\$176,973	\$373,462	\$95,940	\$216,211	5.1%	125.4%
Other Technology Hardware	746	\$242,639	\$192,621	\$39,676	\$215,935	-2.9%	444.2%
Equipment	730	\$168,140	\$186,102	\$252,274	\$212,887	6.1%	-15.6%
Staff Services	314	\$23,900	\$224,488	\$187,605	\$170,594	63.5%	-9.1%
Travel	580	\$247,517	\$251,907	\$156,099	\$157,217	-10.7%	0.7%
Public Employees Retirement Fund	214	\$156,250	\$212,102	\$160,550	\$150,706	-0.9%	-6.1%
Pupil Services	313	\$73,577	\$179,771	\$137,834	\$145,325	18.5%	5.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$251,567	\$277,894	\$191,210	\$144,634	-12.9%	-24.4%
Social Security Noncertified	211	\$211,910	\$205,808	\$172,001	\$133,513	-10.9%	-22.4%
Computer Hardware	741	\$307,956	\$313,953	\$25,834	\$128,026	-19.7%	395.6%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$52,365	\$99,514	\$81,107	\$104,587	18.9%	28.9%
Nonlicensed Employees	136	\$105,289	\$7,489	\$30,782	\$48,281	-17.7%	56.8%
Library Books	640	\$53,077	\$46,219	\$35,340	\$41,387	-6.0%	17.1%
Group Life Insurance	221	\$22,523	\$26,770	\$26,942	\$24,417	2.0%	-9.4%
Professional Development	748	\$12,017	\$6,240	\$39,892	\$17,953	10.6%	-55.0%
Periodicals	650	\$10,787	\$11,733	\$8,196	\$9,915	-2.1%	21.0%
Miscellaneous Objects	876 - 899	\$420,318	\$508,051	\$8,246	\$8,420	-62.4%	2.1%
Repairs and Maintenance Services	430	\$8,652	\$17,899	\$11,179	\$7,214	-4.4%	-35.5%
Unemployment Insurance	230	\$176,698	\$74,288	\$26,431	\$2,975	-64.0%	-88.7%
Student Transportation Services	510	\$7,999	\$1,753	\$1,469	\$2,713	-23.7%	84.7%
Food Purchases	614	\$338	\$33	\$134	\$1,227	38.0%	816.0%
Awards	875	\$0	\$768	\$500	\$950	NA	90.0%
Dues and Fees	810	\$0	\$124	\$8,439	\$625	NA	-92.6%
Other Purchased Services	593	\$20,611	\$1,755	\$1,508	\$6	-87.1%	-99.6%
Instruction Services	311	\$0	\$311,916	\$0	\$0	NA	NA
Connectivity	744	\$179,109	\$314,033	\$34,147	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$0	\$563	\$0	\$0	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$850	\$825	\$0	\$0	-100.0%	NA
Advertising	540	\$0	\$0	\$1,000	\$0	NA	-100.0%
Other Supplies and Materials	615, 660 - 689	\$9,885	\$28,295	\$20,014	-\$610	NA	-103.0%
Student Academic Achievement Total		\$26,307,980	\$26,836,007	\$24,337,922	\$24,066,683	-2.2%	-1.1%
Student Instructional Support							
Certified Salaries	110	\$1,792,496	\$2,036,798	\$2,278,765	\$2,362,511	7.1%	3.7%
Non - Certified Salaries	120	\$1,193,827	\$1,235,255	\$1,411,200	\$1,353,226	3.2%	-4.1%
Group Health Insurance	222	\$525,688	\$670,936	\$755,847	\$763,027	9.8%	0.9%
Pupil Services	313	\$106,207	\$174,179	\$345,419	\$378,927	37.4%	9.7%
Teacher Retirement Fund, After 7-1-95	216	\$123,917	\$186,960	\$192,690	\$208,026	13.8%	8.0%
Public Employees Retirement Fund	214	\$117,699	\$176,651	\$190,901	\$186,265	12.2%	-2.4%
Social Security Certified	212	\$111,360	\$127,246	\$143,118	\$154,997	8.6%	8.3%
Social Security Noncertified	211	\$103,958	\$112,556	\$127,954	\$118,017	3.2%	-7.8%
Other Employee Benefits	241 - 290	\$61,049	\$67,759	\$81,018	\$71,892	4.2%	-11.3%
Operational Supplies	611	\$42,362	\$60,407	\$61,100	\$62,968	10.4%	3.1%
Other Group Insurance Authorized by Statute	224	\$46,064	\$40,316	\$51,816	\$56,363	5.2%	8.8%
Travel	580	\$4,117	\$8,688	\$17,940	\$33,724	69.2%	88.0%
Other Professional and Technical Services	319	\$10,722	\$45,850	\$23,566	\$32,351	31.8%	37.3%
Instructional Programs Improvement Services	312	\$83,643	\$6,528	\$0	\$14,260	-35.7%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$24,112	\$18,009	\$16,992	\$10,778	-18.2%	-36.6%
Group Life Insurance	221	\$4,446	\$5,808	\$6,219	\$6,305	9.1%	1.4%
Other Supplies and Materials	615, 660 - 689	\$208	\$0	\$456	\$243	4.0%	-46.7%
Staff Services	314	\$0	\$30,000	\$0	\$0	NA	NA
Content	747	\$894	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$1,000	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$302	\$2,699	\$3,000	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$2,013	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$4,356,083	\$5,006,643	\$5,708,000	\$5,813,881	7.5%	1.9%
Overhead and Operational							
Non - Certified Salaries	120	\$4,174,104	\$3,902,855	\$3,932,204	\$3,519,807	-4.2%	-10.5%
Other Professional and Technical Services	319	\$954,823	\$1,243,613	\$1,520,985	\$1,445,153	10.9%	-5.0%
Light and Power - Other Than Heating and Cooling	625	\$1,000,147	\$937,994	\$987,154	\$1,101,792	2.4%	11.6%
Food Purchases	614	\$883,427	\$962,019	\$931,433	\$989,505	2.9%	6.2%
Other Purchased Property Services	490 - 499	\$0	\$0	\$59,161	\$705,485	NA	1092.5%
Group Health Insurance	222	\$537,672	\$690,664	\$748,748	\$690,850	6.5%	-7.7%
Operational Supplies	611	\$627,920	\$599,673	\$695,960	\$657,828	1.2%	-5.5%

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						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$331,255	\$247,789	\$431,066	\$551,304	13.6%	27.9%
Public Employees Retirement Fund	214	\$374,514	\$508,245	\$447,689	\$416,028	2.7%	-7.1%
Workers Compensation Insurance	225	\$227,531	\$270,618	\$304,383	\$385,178	14.1%	26.5%
Heating and Cooling for Buildings - Gas	622	\$555,375	\$623,347	\$673,741	\$360,458	-10.2%	-46.5%
Insurance	520	\$205,031	\$251,789	\$268,240	\$299,916	10.0%	11.8%
Social Security Noncertified	211	\$312,413	\$293,423	\$297,133	\$272,223	-3.4%	-8.4%
Telephone	531	\$121,528	\$141,145	\$157,213	\$200,316	13.3%	27.4%
Repairs and Maintenance Services	430	\$186,674	\$114,485	\$102,835	\$181,908	-0.6%	76.9%
Gasoline and Lubricants	613	\$294,783	\$296,090	\$270,421	\$171,970	-12.6%	-36.4%
Equipment	730	\$533,760	\$75,023	\$71,574	\$171,950	-24.7%	140.2%
Removal of Refuse and Garbage	412	\$105,211	\$109,951	\$118,484	\$159,244	10.9%	34.4%
Water and Sewage	411	\$132,333	\$137,941	\$134,103	\$144,131	2.2%	7.5%
Other Supplies and Materials	615, 660 - 689	\$166,843	\$187,099	\$1,093,385	\$111,601	-9.6%	-89.8%
Severance/Early Retirement Pay	213	\$280,882	\$281,856	\$180,115	\$79,633	-27.0%	-55.8%
Board of Education Services	318	\$48,320	\$43,494	\$47,985	\$64,471	7.5%	34.4%
Heating and Cooling for Buildings - Electricity	621	\$40,000	\$44,000	\$48,000	\$56,000	8.8%	16.7%
Teacher Retirement Fund, After 7-1-95	216	\$25,972	\$11,804	\$42,847	\$48,442	16.9%	13.1%
Dues and Fees	810	\$32,363	\$49,497	\$42,342	\$47,113	9.8%	11.3%
Other Communication Services	533 - 539	\$39,453	\$55,370	\$61,098	\$44,475	3.0%	-27.2%
Staff Services	314	\$33,383	\$35,826	\$51,249	\$44,096	7.2%	-14.0%
Postage and Postage Machine Rental	532	\$39,373	\$50,558	\$36,030	\$30,947	-5.8%	-14.1%
Social Security Certified	212	\$24,158	\$15,380	\$28,957	\$29,657	5.3%	2.4%
Pre-2008 Object Code - Temporary Salaries	130	\$25,271	\$21,461	\$21,575	\$27,483	2.1%	27.4%
Other Group Insurance Authorized by Statute	224	\$35,748	\$19,032	\$25,901	\$26,012	-7.6%	0.4%
Overtime Salaries	140	\$0	\$0	\$0	\$21,075	NA	NA
Travel	580	\$25,807	\$23,947	\$16,169	\$19,304	-7.0%	19.4%
Other Employee Benefits	241 - 290	\$68,892	\$37,530	\$119,100	\$18,145	-28.4%	-84.8%
Bank Service Charges	871	\$10,461	\$12,042	\$14,203	\$14,604	8.7%	2.8%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Miscellaneous Objects	876 - 899	\$48,046	\$19,391	\$8,394	\$13,331	-27.4%	58.8%
Rentals	440	\$10,539	\$8,083	\$8,802	\$10,459	-0.2%	18.8%
Tires and Repairs	612	\$21,623	\$26,976	\$20,152	\$10,305	-16.9%	-48.9%
Advertising	540	\$5,618	\$7,201	\$3,852	\$7,575	7.8%	96.7%
Group Life Insurance	221	\$8,581	\$6,491	\$5,501	\$5,334	-11.2%	-3.0%
Content	747	\$4,635	\$3,703	\$3,703	\$3,698	-5.5%	-0.2%
Student Transportation Services	510	\$10,890	\$7,567	\$3,166	\$3,413	-25.2%	7.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,206	\$6,166	\$711	\$2,265	-25.1%	218.6%
Printing and Binding	550	\$396	\$500	\$0	\$500	6.0%	NA
Textbooks	630	\$0	\$0	\$0	\$278	NA	NA
Other Purchased Services	593	\$1,963	\$2,482	\$6,893	\$261	-39.6%	-96.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Construction Services	450	\$31,719	\$2,714	\$5,597	\$65	-78.7%	-98.8%
Computer Hardware	741	\$4,860	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$0	\$1,327	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$1,190	\$0	\$0	\$0	-100.0%	NA
Judgments Against the School Corporation	820	\$3,500	\$0	\$100	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$12,630,192	\$12,400,835	\$14,063,683	\$13,179,591	1.1%	-6.3%
Non Operational							
Construction Services	450	\$1,546,402	\$1,522,614	\$2,588,217	\$3,961,637	26.5%	53.1%
Redemption of Principal	831	\$2,421,593	\$2,513,584	\$2,404,291	\$2,390,186	-0.3%	-0.6%
Interest	832	\$649,224	\$618,877	\$586,136	\$550,704	-4.0%	-6.0%
Non - Certified Salaries	120	\$407,987	\$317,093	\$338,561	\$432,494	1.5%	27.7%
Rentals	440	\$230,715	\$219,610	\$164,564	\$215,661	-1.7%	31.0%
Certified Salaries	110	\$74,184	\$184,925	\$184,656	\$131,096	15.3%	-29.0%
Group Health Insurance	222	\$56,990	\$80,486	\$62,292	\$76,724	7.7%	23.2%
Social Security Noncertified	211	\$35,634	\$37,176	\$39,365	\$42,345	4.4%	7.6%
Public Employees Retirement Fund	214	\$24,690	\$26,365	\$27,001	\$41,293	13.7%	52.9%
Equipment	730	\$121,960	\$84,457	\$177,090	\$35,638	-26.5%	-79.9%
Teacher Retirement Fund, After 7-1-95	216	\$5,625	\$12,869	\$10,086	\$11,148	18.7%	10.5%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$9,083	NA	NA
Content	747	\$55,327	\$8,260	\$5,095	\$7,553	-39.2%	48.2%
Other Supplies and Materials	615. 660 - 689	\$8,372	\$8,209	\$4,754	\$5,823	-8.7%	22.5%
Other Technology Hardware	746	\$87,675	\$27,620	\$451	\$5,320	-50.4%	1078.4%
Operational Supplies	611	\$11,215	\$5,977	\$2,165	\$4,235	-21.6%	95.6%
Other Group Insurance Authorized by Statute	224	\$2,593	\$2,625	\$2,748	\$4,225	13.0%	53.8%
Other Employee Benefits	241 - 290	\$1,791	\$5,937	\$549	\$4,182	23.6%	661.5%
Awards	875	\$3,725	\$2,397	\$4,219	\$3,700	-0.2%	-12.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,080	\$3,141	\$2,828	\$813	-6.9%	-71.3%
Group Life Insurance	221	\$288	\$364	\$364	\$400	8.6%	9.9%
Advertising	540	\$0	\$0	\$0	\$55	NA	NA
Computer Hardware	741	\$36,202	\$56,294	\$49,528	\$0	-100.0%	-100.0%
Travel	580	\$0	\$0	\$3,052	\$0	NA	-100.0%
Connectivity	744	\$0	\$0	\$3,000	\$0	NA	-100.0%
Food Purchases	614	\$2,000	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$29,480	\$26,795	\$0	\$0	-100.0%	NA
Non Operational Total		\$5,814,752	\$5,765,673	\$6,661,015	\$7,934,316	8.1%	19.1%
Grand Total		\$49,109,007	\$50,009,158	\$50,770,620	\$50,994,472	0.9%	0.4%